

### **Abstract of the Disclosure**

A gate electrode is formed on a silicon substrate. First spacers are formed on side surfaces of the gate electrode. With the gate electrode and the first spacers as masks, the surface of the silicon substrate is chipped off to form steplike portions at positions adjacent to base portions of the first spacers. Second spacers are formed at the steplike portions. Silicides are formed on the silicon substrate with the first spacers and the second spacers as masks.